

**ANNUAL FINANCIAL STATEMENT FOR THE YEAR 2015
(UNAUDITED)**

POPULATION LAST CENSUS	<u>3,051</u>
NET VALUATION TAXABLE 2015	<u>\$7,701,983,921</u>
MUNICODE	<u>1517</u>

**FIVE DOLLARS PER DAY PENALTY IF NOT FILED BY:
COUNTIES - JANUARY 26, 2016
MUNICIPALITIES - FEBRUARY 10, 2016**

ANNUAL FINANCIAL STATEMENT REQUIRED TO BE FILED UNDER NEW JERSEY STATUTES ANNOTATED 40A:5-12, AS AMENDED, COMBINED WITH INFORMATION REQUIRED PRIOR TO CERTIFICATION OF BUDGETS BY THE DIRECTOR OF THE DIVISION OF LOCAL GOVERNMENT SERVICES.

Township _____ of Long Beach , County of Ocean

SEE BACK COVER FOR INDEX AND INSTRUCTIONS.
DO NOT USE THESE SPACES

	Date	Examined By:	
1			Preliminary Check
2			Examined

I hereby certify that the debt shown on Sheets 31 to 34a, 49 to 51a and 63 to 65a are complete, were computed by me and can be supported upon demand by a register or other detailed analysis.

Signature _____

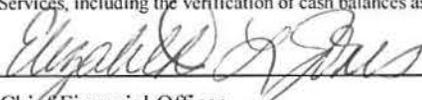
Title Chief Financial Officer

(This MUST be signed by Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

REQUIRED CERTIFICATION BY THE CHIEF FINANCIAL OFFICER:

I hereby certify that I am responsible for filing this verified Annual Financial Statement, (which I have prepared) or (which I have not prepared) [eliminate one] and information required also included herein and that this Statement is an exact copy of the original on file with the clerk of the governing body, that all calculations, extensions and additions are correct, that no transfers have been made to or from emergency appropriations and all statements contained herein are in proof. I further certify that this statement is correct insofar as I can determine from all the books and records kept and maintained in the Local Unit.

Further, I do hereby certify that I, Elizabeth L. Jones, am the Chief Financial Officer, License# N0375, of the Township of Long Beach, County of Ocean and that the statements annexed hereto and made a part hereof are true statements of the financial condition of the Local Unit as at December 31, 2015, completely in compliance with N.J.S. 40A:5-12, as amended. I also give complete assurances as to the veracity of required information included herein, needed prior to certification by the Director of Local Government Services, including the verification of cash balances as of December 31, 2015.

Signature 
 Title Chief Financial Officer
 Address 6805 Long Beach Blvd, Brant Beach, NJ 08008
 Phone Number 609-361-6640
 Fax Number 609-361-6685
 Email ljones@longbeachtownship.com

IT IS HEREBY INCUMBENT UPON THE CHIEF FINANCIAL OFFICER, WHEN NOT PREPARED BY SAID, AT A MINIMUM MUST REVIEW THE CONTENTS OF THIS ANNUAL FINANCIAL STATEMENT WITH THE PREPARER, SO AS TO BE FAMILIAR WITH THE REPRESENTATIONS AND ASSERTIONS MADE HEREIN.

THE REQUIRED CERTIFICATION BY AN RMA IS AS FOLLOWS:

Preparation by Registered Municipal Accountant (Statement of Statutory Auditor Only)

I have prepared the post-closing trial balances, related statements and analyses included in the accompanying Annual Financial Statement from the books of account and records made available to me by the Township of Long Beach as of December 31, 2015 and have applied certain agreed-upon procedures thereon as promulgated by the Division of Local Government Services, solely to assist the Chief Financial Officer in connection with the filing of the Annual Financial Statement for the year then ended as required by N.J.S. 40A:5-12, as amended.

Because the agreed-upon procedures do not constitute an examination of accounts made in accordance with generally accepted auditing standards, I do not express an opinion on any of the post-closing trial balances, related statements and analyses. In connection with the agreed-upon procedures, ~~(except for circumstances as set forth below, no matters)~~ or (no matters) [eliminate one] came to my attention that caused me to believe that the Annual Financial Statement for the year ended 2015 is not in substantial compliance with the requirements of the State of New Jersey, Department of Community Affairs, Division of Local Government Services. Had I performed additional procedures or had I made an examination of the financial statements in accordance with generally accepted auditing standards, other matters might have come to my attention that would have been reported to the governing body and the Division. This Annual Financial Statement relates only to the accounts and items prescribed by the Division and does not extend to the financial statements of the municipality/county, taken as a whole.

Listing of agreed-upon procedures not performed and/or matters coming to my attention of which the Director should be informed: **NONE**

(Registered Municipal Accountant)
Suplec, Clooney & Company
(Firm Name)
308 East Broad Street
(Address)
Westfield, NJ 07090
(Address)
908-789-9300
(Phone Number)
blogan@scnco.com
(Email)
908-789-8535
(Fax Number)

Certified by me
this _____ day of _____, 2016

***UNIFORM CONSTRUCTION CODE CERTIFICATION
BY CONSTRUCTION CODE OFFICIAL***

The undersigned certifies that the municipality has complied with the regulations governing revenues generated by uniform construction code fees and expenditures for construction code operations for fiscal year 2015 as required under N.J.A.C. 5:23-4.17.

Printed Name:

Jon Dane Sprague

Signature:



Certificate #:

#006769

Date:

2-1-16

21-6000805
Federal ID #

Township of Long Beach
Municipality

Ocean
County

**Report of Federal and State Financial Assistance
Expenditure of Awards**

	Fiscal Year Ending: <u>December 31, 2015</u>	
(1) Federal programs Expended (administered by the state)	(2) State Programs Expended	(3) Other Federal Programs Expended
TOTAL \$ <u>4,054,020.39</u>	\$ <u>626,144.46</u>	\$ <u>13,427.47</u>

Type of audit required by Federal Uniform Guidance and State of New Jersey OMB 15-08

- Single Audit
- Program Specific Audit
- Financial Statement Audit Performed in Accordance
With Government Auditing Standards (Yellow Book)

Note: All local governments, who are recipients of federal and state awards (financial assistance), must report the total amount of federal and state funds expended during its fiscal year and the type of audit required to comply with Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) and the State of New Jersey OMB 15-08. The single audit threshold has been increased to \$750,000.00 with the Fiscal Year beginning 1/1/2015. Expenditures are defined in section 200.34 of the Uniform Guidance.

- (1) Report expenditures from federal pass-through programs received directly from state government. Federal pass-through funds can be identified by the Catalog of Federal Domestic Assistance (CFDA) number reported in the State's grant/contract agreements.
- (2) Report expenditures from state programs received directly from state government or indirectly from pass-through entities. **Exclude state aid (i.e., CMPTRA, Energy Receipts tax, etc.) since there are no compliance requirements.**
- (3) Report expenditures from federal programs received directly from the federal government or indirectly from entities other than state government.



Signature of Chief Financial Officer

02/08/2015
Date

IMPORTANT!
READ INSTRUCTIONS

INSTRUCTION

The following certification is to be used ONLY in the event there is NO municipally operated utility.

If there is a utility operated by the municipality or if a "utility fund" existed on the books of account, do not sign this statement and do not remove any of the UTILITY sheets from the document.

CERTIFICATION

I hereby certify that there was no "utility fund" on the books of account and there was no utility owned and operated by the Township of Long Beach County of Ocean during the year 2015 and that sheets 40 to 68 are unnecessary.

I have therefore removed from this statement the sheets pertaining only to utilities

Name _____
Title _____

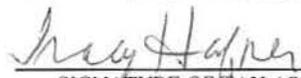
(This must be signed by the Chief Financial Officer, Comptroller, Auditor or Registered Municipal Accountant.)

NOTE:

When removing the utility sheets, please be sure to refasten the "index" sheet (the last sheet in the statement) in order to provide a protective cover sheet to the back of the document.

MUNICIPAL CERTIFICATION OF TAXABLE PROPERTY AS OF OCTOBER 1, 2015

Certification is hereby made that the Net Valuation Taxable of property liable to taxation for the tax year 2016 and filed with the County Board of Taxation on January 10, 2016 in accordance with the requirement of N.J.S.A. 54:4-3 5, was in the amount of \$ 7,780,178,687.00


SIGNATURE OF TAX ASSESSOR

Township of Long Beach
MUNICIPALITY

Ocean
COUNTY

NOTE THAT A TRIAL BALANCE IS REQUIRED AND NOT A BALANCE SHEET

**POST CLOSING
TRIAL BALANCE - CURRENT FUND
AS AT DECEMBER 31, 2015**

Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C" -- Taxes Receivable Must Be Subtotalled

Title of Account	Debit	Credit
Cash	16,240,456.44	
Change and Petty Cash Funds	750.00	
Receivables and Other Assets with Full Reserves:		
Property Taxes Receivable	543,453.05	
Tax Title Liens Receivable	1,097.06	
Property Acquired for Taxes at Assessed Valuation	27,400.00	
Revenue Accounts Receivable	12,585.26	
Due from Municipal Court	100.00	
Interfund-Animal Control Trust Fund	277.40	
Prepaid Payroll		
Deferred School Taxes		
School Taxes Deferred		
Cash Liabilities:		
2015 Appropriations		1,368,494.53
Due to State of New Jersey:		
Ch. 20, P.L. 1971		32,724.06
UCC Fees		18,772.00
Division of Pensions and Benefits		83,529.51
Marriage License Fees		100.00
Other Construction Fees Payable		38,159.65
Due County-Added & Omitted		253,633.45
Local District School Taxes Payable		774,159.52
Regional School Tax Payable		7,962,742.98
Tax Overpayments		5,357.18
Prepaid Taxes		1,336,065.47
Interfund-Federal and State Grant Fund		61,713.04
Reserve for Encumbrances		562,718.86
		12,498,170.25 C
Reserve for Receivables		584,912.77
Fund Balance		3,743,036.19
Grand Total Debits / Credits	16,826,119.21	16,826,119.21

(Do not crowd - add additional sheets)

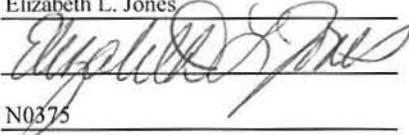
**MUNICIPAL PUBLIC DEFENDER
CERTIFICATION**
Public Law 1998, C. 256

Municipal Public Defender Expended Prior Year 2014.....(1)	\$	6,945.00
	x	25%
	(2)	\$ 1,736.25
 Municipal Public Defender Trust Cash Balance December 31, 2015	 (3)	 \$ 10,001.53

Note: If the amount of money in a dedicated fund established pursuant to this section exceeds by more than 25% the amount which the municipality expended during the prior year providing the services of a municipal public defender, the amount in excess of the amount expended shall be forwarded to the Criminal Disposition and Review Collection Fund administered by the Victims of Crime Compensation Board (P.O. Box 084, Trenton, N.J. 08625).

Amount in excess of the amount expended: 3 - (1 + 2) = \$ 1,320.28

The undersigned certifies that the municipality has complied with the regulations governing *Municipal Public Defender* as required under Public Law 1998, C. 256.

Chief Financial Officer:	Elizabeth L. Jones
Signature:	
Certificate #:	N0375
Date:	01/31/2016

Schedule of Trust Fund Reserves

<u>Purpose</u>	Amount Dec. 31, 2014 per Audit Report	<u>Receipts</u>	<u>Disbursements</u>	Balance as at <u>Dec. 31, 2015</u>
1. <u>A.D.A Implementation</u>	34.74	0.00	0.00	34.74
2. <u>Accumulated Absence Liability</u>	348,042.96	150,000.00	98,263.62	399,779.34
3. <u>Beach Wheels</u>	1,966.03	6,614.27	4,010.00	4,570.30
4. <u>Centennial Celebration</u>	1,107.59	0.00	0.00	1,107.59
5. <u>Forfeited Property</u>	17,992.87	2,260.21	0.00	20,253.08
6. <u>Hurricane Sandy Relief Donations</u>	21,908.71	0.00	1,000.00	20,908.71
7. <u>Recreation Trust Fund</u>	45,919.69	29,222.00	43,333.28	31,808.41
8. <u>Municipal Public Defender</u>	6,315.03	4,886.50	1,200.00	10,001.53
9. <u>Parking Offense Adjudication Act</u>	8,147.44	216.00	0.00	8,363.44
10. <u>Police Off-Duty/Outside Employme</u>	369,624.93	219,565.00	172,163.50	417,026.43
11. <u>Police Safety Equipment</u>	3,530.38	7,652.43	6,317.64	4,865.17
12. <u>Special Events</u>	1,144.01	0.00	0.00	1,144.01
13. <u>Tax Sale Premium</u>	121,700.00	72,709.32	138,709.32	55,700.00
14. <u>Tax Title Lien Redemptions</u>	7,678.60	153,747.67	151,430.99	9,995.28
15. <u>Flex Account Disbursements</u>	5,572.87	20,000.64	13,260.47	12,313.04
16. <u>Cash Bonds and Inspection Fees</u>	249,147.23	97,328.00	131,513.25	214,961.98
17. <u>Certification Fees</u>	30,955.51	14,751.00	10,959.36	34,747.15
18. <u>Dune Bond Inspection Fees</u>	21,754.83	7,000.00	10,645.75	18,109.08
19. <u>Escrow over 5K</u>	285,622.32	140,715.89	135,227.35	291,110.86
20. <u>Escrow Under 5K</u>	22,282.22	3,934.02	6,814.02	19,402.22
21. <u>Land Use Inspection Fees</u>	77,796.67	71,497.96	72,973.41	76,321.22
22. <u>Memory Bench Donations</u>	1,778.52	6,764.73	4,080.30	4,462.95
23. <u>H. S.-Robin Hood Foundation</u>	92.00	0.00	0.00	92.00
24. <u>Dune Grass Donations</u>	3,919.50	0.00	0.00	3,919.50
25. <u>Recycling Fees</u>	0.00	82,850.80	12,216.17	70,634.63
26. <u>Playground Equip Donations</u>	0.00	150.00		150.00
27. _____				-
28. _____				-
29. _____				-
30. _____				-
31. _____				-
32. _____				-
33. _____				-
34. Totals:	1,654,034.65	1,091,866.44	1,014,118.43	1,731,782.66
35.				

Township Of Long Beach [Code 1517], Ocean County - AFS CY 2015

Sheet 6b

Totals Sheet 6b	1,654,034.65	1,091,866.44	1,014,118.43	1,731,782.66
Totals Sheet 6b_i	0.00	0.00	0.00	0.00

**MUNICIPALITIES AND COUNTIES
FEDERAL AND STATE GRANTS RECEIVABLE**

Grant	Balance January 1, 2015	2015 Budget Revenue Realized	Received	Unappropriated Applied	Adjusts/Canceled	Balance Dec. 31, 2015
Alcohol Education and Rehabilitation Fund	0.00	1,299.76		1,299.76		-
Bullet Proof Vest		3,953.50		3,953.50		-
Clean Communities Program		43,017.15	43,017.15			-
Community Development Block Grant		16,000.00				16,000.00
Cop in Shops	400.00	1,200.00	1,200.00		400.00	-
Ocean County Tourism Grant/OLIT Tournament		1,000.00	1,000.00			-
Pedestrian/Bicycle Safety Education & Enforcement		11,000.00				11,000.00
Public Access Plan Grant	25,000.00		14,790.00			10,210.00
Recycling Grant	21,105.67					21,105.67
Recycling Revenue and Residue		19,407.45		19,407.45		-
Recycling Tonnage Grant		23,852.67		23,852.67		-
966 Grant Program-Laptops		787.09	773.37			13.72
966 Grant Program-Portable Radios		15,369.75	15,369.75			-
Body Armor Replacement		7,067.64	3,530.99	3,536.65		0.00
Click It or Ticket		4,000.00	4,000.00			-
JIF Incentive Award		250.00	250.00			-
Drive Sober Get Pulled Over		5,000.00				5,000.00
						-
						-
						-
						-
Totals	46,505.67	153,205.01	83,931.26	52,050.03	400.00	63,329.39

Sheet 10

**SCHEDULE OF APPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance January 1, 2015	Transferred from 2015 Budget Appropriations		Prior Year Encumbrances	Expended	Encumbrances	Cancelled	Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
Alcohol Education and Rehabilitation Fund	22,184.39	1,299.76			(4,700.00)			18,784.15
Body Armor Replacement Fund		3,536.65	3,530.99		(1,914.00)			5,153.64
Clean Communities Program	26,981.94		43,017.15		(55,012.45)	(3,366.59)		11,620.05
Community Development Block Grant			16,000.00		(9,473.97)			6,526.03
Cops in Shops	400.00		1,200.00		(1,200.00)		400.00	-
Drunk Driving Enforcement Fund	11,417.93				(1,598.99)	(1,012.00)		8,806.94
Drive Sober or Get Pulled Over			5,000.00		(2,000.00)			3,000.00
Click it or Ticket			4,000.00		0.00			4,000.00
Ocean County Tourism Grant-LIT Tournament	1,600.00	1,000.00	1,000.00		(1,600.00)			2,000.00
Pedestrian/Bicycle Safety Educ & Enforcement			11,000.00		(9,800.00)			1,200.00
Public Access Plan Grant	22,600.00				(13,390.00)			9,210.00
Recycling Grant	34,411.34				(7,800.00)	(12,750.00)		13,861.34
Recycling Revenue & Residue	16,790.15	19,407.45			(36,397.60)	200.00		-
Recycling Tonnage Grant	22,254.26	23,852.67			(51,104.43)	4,997.50		-
Bulletproof Vest		3,953.50			(9,705.95)	5,752.45		
966 Grant Program-Portable Radios			15,369.75		(15,369.75)			-
966 Grant Program-Lap top computer			787.09		(773.37)			13.72
JIF Safety Award			250.00		(180.00)	(62.13)		7.87
Emergency Management Performance	873.40							873.40
Garden Club-Rain Barrel Donation	440.00				(430.00)			10.00
Sustainable Jersey	823.84				(822.50)			1.34
Totals	160,777.25	53,050.03	101,154.98	0.00	(223,273.01)	(6,240.77)	400.00	85,068.48

Sheet 11

**SCHEDULE OF UNAPPROPRIATED RESERVES FOR
FEDERAL AND STATE GRANTS**

Grant	Balance January 1, 2015	Transferred to 2015 Budget Appropriations		Received	Expended	Applied to Receivable		Balance Dec. 31, 2015
		Budget	Appropriation By 40A:4-87					
Alcohol Education and Rehabilitation Fund	1,299.76			3,064.52		1,299.76		3,064.52
Body Armor Replacement Fund	3,536.65					3,536.65		-
Recycling Revenue & Residue	19,407.45					19,407.45		-
Recycling Tonnage Grant	23,852.67					23,852.67		-
Bullet Proof Vest	3,953.50					3,953.50		-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Grand Totals	52,050.03	0.00	0.00	3,064.52	0.00	52,050.03	0.00	3,064.52

Sheet 12

***LOCAL DISTRICT SCHOOL TAX**

		Debit	Credit
Balance January 1, 2015		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85001-00	XXXXXXXXXX	672,588.25
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015)	85002-00	XXXXXXXXXX	796,383.00
Levy School Year July 1, 2015 - June 30, 2016		XXXXXXXXXX	3,141,085.00
Levy Calendar Year 2015		XXXXXXXXXX	-
Paid		3,039,513.73	XXXXXXXXXX
Balance December 31, 2015		XXXXXXXXXX	XXXXXXXXXX
School Tax Payable #	85003-00	774,159.52	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016)	85004-00	796,383.00	XXXXXXXXXX
*Not including Type I school debt service, emergency authorizations-schools, transfer to		4,610,056.25	4,610,056.25

#Must include unpaid requisitions.

MUNICIPAL OPEN SPACE TAX

		Debit	Credit
Balance January 1, 2015	85045-00	XXXXXXXXXX	
2015 Levy	85105-00	XXXXXXXXXX	-
Interest Earned		XXXXXXXXXX	-
Expended		-	XXXXXXXXXX
Balance December 31, 2015	85046-00	-	XXXXXXXXXX
		0.00	0.00

REGIONAL SCHOOL TAX

(Provide a separate statement for each Regional District involved)

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85031-00	XXXXXXXXXX	5,708,965.26
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85032-00	XXXXXXXXXX	2,262,051.00
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	21,187,232.00
Levy Calendar Year 2015	XXXXXXXXXX	-
Paid	18,933,454.28	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85033-00	7,962,742.98	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85034-00	2,262,051.00	XXXXXXXXXX
#Must include unpaid requisitions.	29,158,248.26	29,158,248.26

REGIONAL HIGH SCHOOL TAX

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85041-00	XXXXXXXXXX	
School Tax Deferred (Not in excess of 50% of Levy - 2014 - 2015) 85042-00	XXXXXXXXXX	
Levy School Year July 1, 2015 - June 30, 2016	XXXXXXXXXX	-
Levy Calendar Year 2015	XXXXXXXXXX	-
Paid	-	XXXXXXXXXX
Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
School Tax Payable # 85043-00	-	XXXXXXXXXX
School Tax Deferred (Not in excess of 50% of Levy - 2015 - 2016) 85044-00	-	XXXXXXXXXX
#Must include unpaid requisitions.	0.00	0.00

COUNTY TAXES PAYABLE

		Debit	Credit
Balance January 1, 2015		XXXXXXXXXX	XXXXXXXXXX
County Taxes	80003-01	XXXXXXXXXX	
Due County for Added and Omitted Taxes	80003-02	XXXXXXXXXX	267,571.23
			-
2015 Levy:		XXXXXXXXXX	XXXXXXXXXX
General County	80003-03	XXXXXXXXXX	29,429,567.91
County Library	80003-04	XXXXXXXXXX	3,186,868.20
County Health		XXXXXXXXXX	-
County Open Space Preservation		XXXXXXXXXX	1,007,616.01
Due County for Added and Omitted Taxes	80003-05	XXXXXXXXXX	253,633.45
			-
Paid		33,891,623.35	XXXXXXXXXX
Balance December 31, 2015		XXXXXXXXXX	XXXXXXXXXX
County Taxes		-	XXXXXXXXXX
Due County for Added & Omitted Taxes		253,633.45	XXXXXXXXXX
		34,145,256.80	34,145,256.80

SPECIAL DISTRICT TAXES

			Debit	Credit
Balance January 1, 2015	80003-06		XXXXXXXXXX	
2015 Levy (List Each Type of District Tax Separately - see Footnote)			XXXXXXXXXX	XXXXXXXXXX
Fire -	81108-00	-	XXXXXXXXXX	XXXXXXXXXX
Sewer -	81111-00	-	XXXXXXXXXX	XXXXXXXXXX
Water -	81112-00		XXXXXXXXXX	XXXXXXXXXX
Garbage -	81109-00	-	XXXXXXXXXX	XXXXXXXXXX
Open Space -	81105-00	-	XXXXXXXXXX	XXXXXXXXXX
Open Space -	81105-00	-	XXXXXXXXXX	XXXXXXXXXX
Open Space -	81105-00	-	XXXXXXXXXX	XXXXXXXXXX
		-	XXXXXXXXXX	XXXXXXXXXX
		-	XXXXXXXXXX	XXXXXXXXXX
Total 2015 Levy	80003-07		XXXXXXXXXX	-
Paid	80003-08		-	XXXXXXXXXX
Balance December 31, 2015	80003-09		-	-
			0.00	0.00

Footnote: Please state the number of districts in each instance.

STATE LIBRARY AID

RESERVE FOR MAINTENANCE OF FREE PUBLIC LIBRARY WITH STATE AID

		Debit	Credit
Balance January 1, 2015	80004-01	XXXXXXXXXX	
State Library Aid Received in 2015	80004-02	XXXXXXXXXX	
Expended	80004-09		XXXXXXXXXX
Balance December 31, 2015	80004-10	-	-
		0.00	0.00

RESERVE FOR EXPENSE OF PARTICIPATION IN FREE COUNTY LIBRARY WITH STATE AID

Balance January 1, 2015	80004-03	XXXXXXXXXX	
State Library Aid Received in 2015	80004-04	XXXXXXXXXX	
Expended	80004-11		XXXXXXXXXX
Balance December 31, 2015	80004-12	-	-
		0.00	0.00

RESERVE FOR AID TO LIBRARY OR READING ROOM WITH STATE AID (N.J.S.A. 40:54-35)

Balance January 1, 2015	80004-05	XXXXXXXXXX	
State Library Aid Received in 2015	80004-06	XXXXXXXXXX	
Expended	80004-13		XXXXXXXXXX
Balance December 31, 2015	80004-14	-	-
		0.00	0.00

RESERVE FOR LIBRARY SERVICES WITH FEDERAL AID

Balance January 1, 2015	80004-07	XXXXXXXXXX	
State Library Aid Received in 2015	80004-08	XXXXXXXXXX	
Expended	80004-15		XXXXXXXXXX
Balance December 31, 2015	80004-16	-	-
		0.00	0.00

STATEMENT OF GENERAL BUDGET REVENUES 2015

Source	Budget -01	Realized -02	Excess or Deficit* -03
Surplus Anticipated 80101-	3,512,250.00	3,512,250.00	-
Surplus Anticipated with Prior Written Consent of Director of Local Government 80102-	-	-	-
Miscellaneous Revenue Anticipated:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Adopted Budget	4,653,362.72	5,010,234.68	356,871.96
Added by N.J.S. 40A:4-87: (List on 17a)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Totals from Sheet 17a	101,154.98	101,154.98	-
			-
Total Miscellaneous Revenue Anticipated 80103-	4,754,517.70	5,111,389.66	356,871.96
Receipts from Delinquent Taxes 80104-	618,787.28	618,519.35	(267.93)
			-
Amount to be Raised by Taxation:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
(a) Local Tax for Municipal Purposes 80105-	17,840,500.00	XXXXXXXXXX	XXXXXXXXXX
(b) Addition to Local District School Tax 80106-	-	XXXXXXXXXX	XXXXXXXXXX
(c) Minimum Library Tax 80121-	-	XXXXXXXXXX	XXXXXXXXXX
Total Amount to be Raised by Taxation 80107-	17,840,500.00	18,389,409.51	548,909.51
	26,726,054.98	27,631,568.52	905,513.54

ALLOCATION OF CURRENT TAX COLLECTIONS

	Debit	Credit
Current Taxes Realized in Cash (Total of Item 10 or 14 on Sheet 22) 80108-00	XXXXXXXXXX	75,848,694.66
Amount to be Raised by Taxation	XXXXXXXXXX	XXXXXXXXXX
Local District School Tax 80109-00	3,141,085.00	XXXXXXXXXX
Regional School Tax 80119-00	21,187,232.00	XXXXXXXXXX
Regional High School Tax 80110-00	-	XXXXXXXXXX
County Taxes 80111-00	33,624,052.12	XXXXXXXXXX
Due County for Added and Omitted Taxes 80112-00	253,633.45	XXXXXXXXXX
Special District Taxes 80113-00	-	XXXXXXXXXX
Municipal Open Space Tax 80120-00	-	XXXXXXXXXX
Reserve for Uncollected Taxes 80114-00	XXXXXXXXXX	746,717.42
Deficit in Required Collection of Current Taxes (or) 80115-00	XXXXXXXXXX	-
Balance for Support of Municipal Budget (or) 80116-00	-	XXXXXXXXXX
*Excess Non-Budget Revenue (see footnote) 80117-00	18,389,409.51	XXXXXXXXXX
*Deficit Non-Budget Revenue (see footnote) 80118-00	XXXXXXXXXX	-
	76,595,412.08	76,595,412.08

*These items are applicable only when there is no "Amount to be Raised by Taxation" in the "Budget" column of the statement at the top of this sheet. In such instances, any excess or deficit in the above allocation would apply to "Non-Budget Revenue" only.

STATEMENT OF GENERAL BUDGET APPROPRIATIONS 2015

2015 Budget as Adopted	80012-01	26,624,900.00
2015 Budget - Added by N.J.S. 40A:4-87	80012-02	101,154.98
Appropriated for 2015 (Budget Statement Item 9)	80012-03	26,726,054.98
Appropriated for 2015 by Emergency Appropriation (Budget Statement Item9)	80012-04	-
Total General Appropriations (Budget Statement Item 9)	80012-05	26,726,054.98
Add: Overexpenditures (see footnote)	80012-06	-
Total Appropriations and Overexpenditures	80012-07	26,726,054.98
Deduct Expenditures:		
Paid or Charged [Budget Statement Item (L)]	80012-08	24,610,492.89
Paid or Charged - Reserve for Uncollected Taxes	80012-09	746,717.42
Reserved	80012-10	1,368,494.53
Total Expenditures	80012-11	26,725,704.84
Unexpended Balances Canceled (see footnote)	80012-12	350.14

FOOTNOTES - RE: OVEREXPENDITURES:

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled".

SCHEDULE OF EMERGENCY APPROPRIATIONS FOR LOCAL DISTRICT SCHOOL PURPOSES

(EXCEPT FOR TYPE I SCHOOL DEBT SERVICE)

NOT APPLICABLE

2015 Authorizations		
N.J.S. 40A:4-46 (After adoption of Budget)	-	
N.J.S. 40A:4-20 (Prior to adoption of Budget)	-	
Total Authorizations		-
Deduct Expenditures:		
Paid or Charged	-	
Reserved	-	
Total Expenditures		-

RESULTS OF 2015 OPERATION**CURRENT FUND**

		Debit	Credit
Excess of anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues anticipated	80013-01	XXXXXXXXXX	356,871.96
Delinquent Tax Collections	80013-02	XXXXXXXXXX	-
		XXXXXXXXXX	
Required Collection of Current Taxes	80013-03	XXXXXXXXXX	548,909.51
Unexpended Balances of 2015 Budget Appropriations	80013-04	XXXXXXXXXX	350.14
Miscellaneous Revenue Not Anticipated	81113-	XXXXXXXXXX	395,857.76
Miscellaneous Revenue Not Anticipated			
Proceeds of Sale of Foreclosed Property (Sheet 27)	81114-	XXXXXXXXXX	-
Payments in Lieu of Taxes on Real Property	81120-	XXXXXXXXXX	-
Sale of Municipal Assets		XXXXXXXXXX	-
Unexpended Balances of 2014 Appropriation Reserves	80013-05	XXXXXXXXXX	1,227,575.69
Prior Years Interfunds Returned in 2015	80013-06	XXXXXXXXXX	-
Accounts Payable Cancelled		XXXXXXXXXX	
Cancelled Federal and State Grant Reserves		XXXXXXXXXX	400.00
Statutory Excess-Dog Fund		XXXXXXXXXX	277.40
		XXXXXXXXXX	
		XXXXXXXXXX	
		XXXXXXXXXX	
Deferred School Tax Revenue: (See School Taxes, Sheets 13 & 14)		XXXXXXXXXX	XXXXXXXXXX
Balance January 1, 2015	80013-07	3,058,434.00	XXXXXXXXXX
Balance December 31, 2015	80013-08	XXXXXXXXXX	3,058,434.00
Deficit in Anticipated Revenues:		XXXXXXXXXX	XXXXXXXXXX
Miscellaneous Revenues Anticipated	80013-09	-	XXXXXXXXXX
Delinquent Tax Collections	80013-10	267.93	XXXXXXXXXX
			XXXXXXXXXX
Required Collection of Current Taxes	80013-11	-	XXXXXXXXXX
Interfund Advances Originating in 2015	80013-12	210.00	XXXXXXXXXX
			XXXXXXXXXX
Cancelled Federal and State Grants Receivables		400.00	XXXXXXXXXX
Refund of prior year revenues		50,669.79	XXXXXXXXXX
Pri Senior Citizen/Veteran Deductions Disallowed		3,750.00	XXXXXXXXXX
			XXXXXXXXXX
			XXXXXXXXXX
Deficit Balance - To Trial Balance (Sheet 3)	80013-13	XXXXXXXXXX	-
Surplus Balance - To Surplus (Sheet 21)	80013-14	2,474,944.74	XXXXXXXXXX
		5,588,676.46	5,588,676.46

**SCHEDULE OF MISCELLANEOUS REVENUES
NOT ANTICIPATED**

Source	Amount Realized
Bid Specs	2,000.00
Cable TV Franchise Fees	71,856.21
Cat Licenses	3.50
Certified Lists	1,290.00
Fish and Wild Life	6,316.00
Police Reposts	1,059.60
Rent-Polling Places	200.00
Site Plane Application Fees	4,050.00
Sub-division Application Fees	5,500.00
Variance Application Fees	22,500.00
Vital Statistics	1,804.00
Bus Donations	92,759.88
Gathering Fees	700.00
Copies	191.51
Sr Cit/Vet 25 Admin Fee	1,545.00
Worker's Comp Claims	4,620.00
Applications Fees	500.00
Auction Proceeds	9,797.86
Premium from Tax Sale	5,000.00
State Reimbursement for Sand	104,355.47
Outdoor Seating	1,175.00
Duplicate Bill Fee	350.00
Stericycle Settlement	2,171.40
Ins Proceeds	24,095.58
Upgrade to CAD System-Harvey Cedars	7,500.00
OCOEM-2013 S&W	5,000.00
Street Sweeping-Beach Haven	2,813.40
Refunds/Reimbursements	5,885.20
COBRA Reimbursement	212.55
Donations	2,535.00
Tax Sale Costs	694.60
Return Check Fees	700.00
Beach Patrol Clothing Sale	381.00
Unclassified	6,295.00
Total Amount of Miscellaneous Revenues Not Anticipated (Sheet 19)	\$ 395,857.76

**SURPLUS - CURRENT FUND
YEAR 2015**

		Debit	Credit
1. Balance January 1, 2015	80014-01	XXXXXXXXXX	4,780,341.45
2.		XXXXXXXXXX	
3. Excess Resulting from 2015 Operations	80014-02	XXXXXXXXXX	2,474,944.74
4. Amount Appropriated in the 2015 Budget - Cash	80014-03	3,512,250.00	XXXXXXXXXX
5. Amount Appropriated in the 2015 Budget with Prior Written Consent of Director of Local Government Services	80014-04	-	XXXXXXXXXX
6.			XXXXXXXXXX
7. Balance December 31, 2015	80014-05	3,743,036.19	XXXXXXXXXX
		7,255,286.19	7,255,286.19

**ANALYSIS OF BALANCE DECEMBER 31, 2015
(FROM CURRENT FUND - TRIAL BALANCE)**

Cash	80014-06	16,240,456.44
Investments	80014-07	
Change and Petty Cash Funds		750.00
Sub Total		16,241,206.44
Deduct Cash Liabilities Marked with "C" on Trial Balance	80014-08	12,498,170.25
Cash Surplus	80014-09	3,743,036.19
Deficit in Cash Surplus	80014-10	-
Other Assets Pledged to Surplus: *		
(1) Due from State of N.J. Senior Citizens and Veterans Deduction	80014-16	0.00
Deferred Charges #	80014-12	
Cash Deficit #	80014-13	
Prepaid Payroll		
Total Other Assets	80014-14	0.00
* IN THE CASE OF A "DEFICIT IN CASH SURPLUS", "OTHER ASSETS" WOULD ALSO BE PLEDGED TO CASH LIABILITIES.	80014-15	3,743,036.19

MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.
(1) MAY BE ALLOWED UNDER CERTAIN CONDITIONS.

NOTE: Deferred charges for authorizations under N.J.S. 40A:4-55 (Tax Map, etc.), N.J.S. 40A:4-55 (Flood Damage, etc.), N.J.S. 40A:4-55.1 (Roads and Bridges, etc.) and N.J.S. 40A:4-55. 13 (Public Exigencies, etc.) to the extent of emergency notes issued and outstanding for such purposes, together with such emergency notes, may be omitted from this analysis.

ACCELERATED TAX SALE / TAX LEVY SALE - CHAPTER 99

To Calculate Underlying Tax Collection Rate For 2015

Utilized this sheet only if you conducted an Accelerated Tax Sale or Tax Levy Sale pursuant to Chapter 99, P.L. 1997

(1) Utilizing Accelerated Tax Sale

Total of Line 10 Collected in Cash (Sheet 22)	\$	<u>75,848,694.66</u>
<i>LESS</i> : Proceeds from Accelerated Tax Sale		<u>-</u>
NET Cash Collected	\$	<u>75,848,694.66</u>
Line 5c (Sheet 22) Total 2015 Tax Levy.....	\$	<u>76,436,266.59</u>
Percentage of Collection Excluding Accelerated Tax Sale Proceeds (Net Cash Collected divided by Item 5c) is		<u>99.23%</u>

Tax Levy Sale section is NOT APPLICABLE

(2) Utilizing Tax Levy Sale

Total of Line 10 Collected in Cash (Sheet 22)	\$	<u>N/A</u>
<i>LESS</i> : Proceeds from Tax Levy Sale (excluding premium)		<u>-</u>
NET Cash Collected	\$	<u>N/A</u>
Line 5c (Sheet 22) Total 2015 Tax Levy	\$	<u>N/A</u>
Percentage of Collection Excluding Tax Levy Sale Proceeds (Net Cash Collected divided by Item 5c) is		<u>N/A %</u>

**SCHEDULE OF DUE FROM /TO STATE OF NEW JERSEY
FOR SENIOR CITIZENS AND VETERANS DEDUCTIONS**

	Debit	Credit
1. Balance January 1, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey		XXXXXXXXXX
Due To State of New Jersey	XXXXXXXXXX	25,724.06
2. Sr. Citizens Deductions Per Tax Billings	6,000.00	XXXXXXXXXX
3. Veterans Deductions Per Tax Billings	71,000.00	XXXXXXXXXX
4. Sr. Citizens Deductions Allowed By Tax Collector	4,250.00	XXXXXXXXXX
5.		
6.		
7. Sr. Citizens Deductions Disallowed By Tax Collector	XXXXXXXXXX	750.00
8. Sr. Citizens Deductions Disallowed By Tax Collector 2014 Taxes	XXXXXXXXXX	5,750.00
9. Received in Cash from State	XXXXXXXXXX	81,750.00
10.		
11.		
12. Balance December 31, 2015	XXXXXXXXXX	XXXXXXXXXX
Due From State of New Jersey	XXXXXXXXXX	-
Due To State of New Jersey	32,724.06	XXXXXXXXXX
	113,974.06	113,974.06

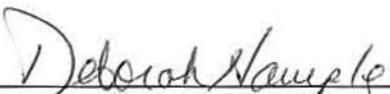
Calculation of Amount to be included on Sheet 22, Item 10-
2015 Senior Citizens and Veterans Deductions Allowed

Line 2	<u>6,000.00</u>
Line 3	<u>71,000.00</u>
Line 4	<u>4,250.00</u>
Sub-Total	<u>81,250.00</u>
Less: Line 7	<u>750.00</u>
To Item 10, Sheet 22	<u><u>80,500.00</u></u>

**SCHEDULE OF RESERVE FOR TAX APPEALS PENDING
(N.J.S.A. 54:3-27)**

		Debit	Credit
Balance January 1, 2015		XXXXXXXXXX	-
Taxes Pending Appeal		XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals		XXXXXXXXXX	XXXXXXXXXX
Contested Amount of 2015 Taxes Collected which are Pending State Appeal (Item 14, Sheet 22)		XXXXXXXXXX	-
Interest Earned on Taxes Pending State Appeals		XXXXXXXXXX	-
Cash Paid to Appelants (Including 5% Interest from Date of Payment)		-	XXXXXXXXXX
Closed to Results of Operations (Portion of Appeal won by Municipality, including Interest)		-	XXXXXXXXXX
Balance December 31, 2015		-	XXXXXXXXXX
Taxes Pending Appeal *	-	XXXXXXXXXX	XXXXXXXXXX
Interest Earned on Taxes Pending Appeals	-	XXXXXXXXXX	XXXXXXXXXX
		0.00	0.00

* Includes State Tax Court and County Board of Taxation Appeals Not Adjusted by December 31, 2015



 Signature of Tax Collector

#1253

 License #

2-1-2016

 Date

ACCELERATED TAX SALE - CHAPTER 99

Calculation to Utilize Proceeds In Current Budget as Deduction To Reserve For Uncollected Taxes Appropriation

Note: This sheet should be completed only if you are conducting an accelerated tax sale for the first time in the current year.

NOT APPLICABLE

- A. Reserve for Uncollected Taxes (sheet 25, Item 12) \$ N/A
- B. Reserve for Uncollected Taxes Exclusion:
 Outstanding Balance of Delinquent Taxes
 (sheet 26 , Item 14A) x % of
 collection (Item 16) \$ N/A
- C. *TIMES*: % of increase of Amount to be
 Raised by Taxes over Prior Year N/A %
 [(2016 Estimated Total Levy - 2015 Total Levy) / 2015 Total Levy]
- D. Reserve for Uncollected Taxes Exclusion Amount
 [(B x C) + B] \$ N/A
- E. Net Reserve for Uncollected Taxes
 Appropriation in Current Budget
 (A - D) \$ N/A

2016 Reserve for Uncollected Taxes Appropriation Calculation (Actual)

- | | | |
|---|----|---------------------------------|
| 1. Subtotal General Appropriations (item 8(L) budget sheet 29) | \$ | <u> </u> - |
| 2. Taxes not included in the Budget (AFS 25, items 2 thru 7) | \$ | <u> </u> N/A |
| Total | \$ | <u> </u> - |
| 3. Less: Anticipated Revenues (item 5, budget sheet 11) | \$ | <u> </u> - |
| 4. Cash Required | \$ | <u> </u> - |
| 5. Total Required at <u> 0.00% </u> (items 4 + 6) | \$ | <u> </u> - |
| 6. Reserve for Uncollected Taxes (item E above) | \$ | <u> </u> N/A |

SCHEDULE OF DELINQUENT TAXES AND TAX TITLE LIENS

			Debit	Credit
1. Balance January 1, 2015			625,350.10	XXXXXXXXXX
A. Taxes	83102-00	624,303.27	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83103-00	1,046.83	XXXXXXXXXX	XXXXXXXXXX
2. Canceled:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83105-00	XXXXXXXXXX	5,783.92
B. Tax Title Liens		83106-00	XXXXXXXXXX	132.00
3. Transferred to Foreclosed Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes		83108-00	XXXXXXXXXX	-
B. Tax Title Liens		83109-00	XXXXXXXXXX	-
4. Added Taxes			83110-00	2,000.00
5. Added Tax Title Liens			83111-00	-
6. Adjustments between Taxes (Other than current year) and Tax Title Liens:			XXXXXXXXXX	XXXXXXXXXX
A. Taxes - Transfers to Tax Title Liens		83104-00	XXXXXXXXXX	(1) -
B. Tax Title Liens - Transfer from Taxes		83107-00	(1) -	XXXXXXXXXX
7. Balance Before Cash Payments			XXXXXXXXXX	621,434.18
8. Totals			627,350.10	627,350.10
9. Balance Brought Down			621,434.18	XXXXXXXXXX
10. Collected:			XXXXXXXXXX	620,519.35
A. Taxes	83116-00	620,519.35	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83117-00	-	XXXXXXXXXX	XXXXXXXXXX
11. Interests and Costs - 2015 Tax Sale			83118-00	-
12. 2015 Taxes Transferred to Liens			83119-00	182.23
13. 2015 Taxes			83123-00	543,453.05
14. Balance December 31, 2015			XXXXXXXXXX	544,550.11
A. Taxes	83121-00	543,453.05	XXXXXXXXXX	XXXXXXXXXX
B. Tax Title Liens	83122-00	1,097.06	XXXXXXXXXX	XXXXXXXXXX
15. Totals			1,165,069.46	1,165,069.46

16. Percentage of Cash Collections to Adjusted Amount Outstanding

(Item No. 10 divided by Item No.9) is 99.85%

17. Item No. 14 multiplied by percentage shown above is \$ 543,733.28 and represents the maximum amount that may be anticipated in 2016. 83125-00

(See Note A on Sheet 22 - Current Taxes)

(1) These amounts will always be the same.

SCHEDULE OF FORECLOSED PROPERTY
(PROPERTY ACQUIRED BY TAX TITLE LIEN LIQUIDATION)

		Debit	Credit
1. Balance January 1, 2015	84101-00	27,400.00	XXXXXXXXXX
2. Foreclosed or Deeded in 2015		XXXXXXXXXX	XXXXXXXXXX
3. Tax Title Liens	84103-00		XXXXXXXXXX
4. Taxes Receivable	84104-00		XXXXXXXXXX
5A.	84102-00		XXXXXXXXXX
5B.	84105-00	XXXXXXXXXX	
6. Adjustment to Assessed Valuation	84106-00		XXXXXXXXXX
7. Adjustment to Assessed Valuation	84107-00	XXXXXXXXXX	
8. Sales		XXXXXXXXXX	XXXXXXXXXX
9. Cash *	84109-00	XXXXXXXXXX	-
10. Contract	84110-00	XXXXXXXXXX	
11. Mortgage	84111-00	XXXXXXXXXX	
12. Loss on Sales	84112-00	XXXXXXXXXX	
13. Gain on Sales	84113-00		XXXXXXXXXX
14. Balance December 31, 2015	84114-00	XXXXXXXXXX	27,400.00
		27,400.00	27,400.00

CONTRACT SALES

THIS SECTION NOT APPLICABLE		Debit	Credit
15. Balance January 1, 2015	84115-00		XXXXXXXXXX
16. 2015 Sales from Foreclosed Property	84116-00		XXXXXXXXXX
17. Collected *	84117-00	XXXXXXXXXX	-
18.	84118-00	XXXXXXXXXX	
19. Balance December 31, 2015	84119-00	XXXXXXXXXX	-
		0.00	0.00

MORTGAGE SALES

THIS SECTION NOT APPLICABLE		Debit	Credit
20. Balance January 1, 2015	84120-00		XXXXXXXXXX
21. 2015 Sales from Foreclosed Property	84121-00		XXXXXXXXXX
22. Collected *	84122-00	XXXXXXXXXX	-
23.	84123-00	XXXXXXXXXX	
24. Balance December 31, 2015	84124-00	XXXXXXXXXX	-
		0.00	0.00

Analysis of Sale of Property:

* Total Cash Collected in 2015 -

(84125-00)

Realized in 2015 Budget -

To Results of Operations (Sheet 19) -

DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
CURRENT, TRUST, AND GENERAL CAPITAL FUNDS

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55,
 N.J.S. 40A:4-55.1 or N.J.S. 40A:4-55.13 listed on Sheets 29 and 30.)

<u>Caused By</u>	<u>Amount Dec. 31, 2014 per Audit Report</u>	<u>Amount in 2015 Budget</u>	<u>Amount Resulting from 2015</u>	<u>Balance as at Dec. 31, 2015</u>
1. Emergency Authorization - Municipal *	\$ _____	\$ _____	\$ _____	\$ -
2. Emergency Authorization - Schools	\$ _____	\$ _____	\$ _____	\$ -
3. _____	\$ _____	\$ _____	\$ _____	\$ -
4. _____	\$ _____	\$ _____	\$ _____	\$ -
5. _____	\$ _____	\$ _____	\$ _____	\$ -
6. _____	\$ _____	\$ _____	\$ _____	\$ -
7. _____	\$ _____	\$ _____	\$ _____	\$ -
8. _____	\$ _____	\$ _____	\$ _____	\$ -
9. _____	\$ _____	\$ _____	\$ _____	\$ -
10. _____	\$ _____	\$ _____	\$ _____	\$ -
11. _____	\$ _____	\$ _____	\$ _____	\$ -

* Do not include items funded or refunded as listed below.

**EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN
 FUNDED OF REFUNDED UNDER N.J.S. 40A:2-3 PR N.J.S. 40A:2-51**

NONE

<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____
6. _____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NONE

<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of YEAR 2016</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____
5. _____	_____	_____	\$ _____	_____

N.J.S. 40A:4-53 SPECIAL EMERGENCY

TAX MAP; REVALUATION; MASTER PLAN; REVISION AND CODIFICATION OF ORDINANCES; DRAINAGE MAPS FOR FLOOD CONTROL; PRELIMINARY ENGINEERING STUDIES, ETC. FOR SANITARY SEWER SYSTEM; MUNICIPAL CONSOLIDATION ACT; FLOOD OR HURRICANE DAMAGE.

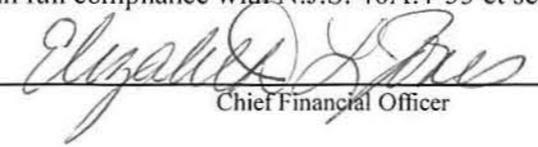
Date	Purpose	Amount Authorized	Not Less Than 1/5 of Amount Authorized *	Balance Dec. 31, 2014	REDUCED IN 2015		Balance Dec. 31, 2015
					By 2015 Budget	Canceled by Resolution	
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
							-
Totals		-	-	-	-	-	-

Sheet 29

80025-00 80026-00

NOT APPLICABLE

It is hereby certified that all outstanding "Special Emergency" appropriations have been adopted by the governing board in full compliance with N.J.S. 40A:4-53 et seq. and are recorded on this page.



 Chief Financial Officer

* Not less than one-fifth (1/5) of amount authorized but not more than the amount shown in the column "Balance Dec. 31, 2015" must be entered here and then raised in the 2016 Budget.

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR BONDS
(COUNTY) (MUNICIPAL) GENERAL CAPITAL BONDS**

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	xxxxxxxxxx	5,476,000.00	
Issued	80033-02	xxxxxxxxxx		
Paid	80033-03	455,000.00	xxxxxxxxxx	
Outstanding, December 31, 2015	80033-04	5,021,000.00	xxxxxxxxxx	
		5,476,000.00	5,476,000.00	
2016 Bond Maturities - General Capital Bonds			80033-05	\$ 490,000.00
2016 Interest on Bonds *		80033-06	119,231.26	
ASSESSMENT SERIAL BONDS		NOT APPLICABLE		
Outstanding January 1, 2015	80033-07	xxxxxxxxxx		
Issued	80033-08	xxxxxxxxxx		
Paid	80033-09		xxxxxxxxxx	
Outstanding, December 31, 2015	80033-10	-	xxxxxxxxxx	
		-	-	
2016 Bond Maturities - Assessment Bonds			80033-11	\$ -
2016 Interest on Bonds *		80033-12	-	
Total "Interest on Bonds - Debt Service" (*Items)			80033-13	\$ 119,231.26

LIST OF BONDS ISSUED DURING 2015		NOT APPLICABLE		
Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		
	80033-14	80033-15		

**SCHEDULE OF LOANS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR LOANS
(COUNTY)(MUNICIPAL) GREEN TRUST LOAN**

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80033-01	XXXXXXXXXX	112,290.13	
Issued	80033-02	XXXXXXXXXX		
Paid	80033-03	27,240.18	XXXXXXXXXX	
Outstanding, December 31, 2015	80033-04	85,049.95	XXXXXXXXXX	
		112,290.13	112,290.13	
2016 Loan Maturities			80033-05	\$ 27,787.71
2016 Interest on Loans			80033-06	\$ 1,562.75
Total 2016 Debt Service for	Loan		80033-13	\$ 29,350.46

BLUE ACRES		LOAN		
Outstanding January 1, 2015	80033-07	XXXXXXXXXX	12,784.60	
Issued	80033-08	XXXXXXXXXX		
Paid	80033-09	3,101.39	XXXXXXXXXX	
Outstanding, December 31, 2015	80033-10	9,683.21	XXXXXXXXXX	
		12,784.60	12,784.60	
2016 Loan Maturities			80033-11	\$ 3,163.72
2016 Interest on Loans			80033-12	\$ 177.92
Total 2016 Debt Service for	Loan		80033-13	\$ 3,341.64

LIST OF LOANS ISSUED DURING 2015

NOT APPLICABLE Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
Total	-	-		

80033-14 80033-15

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR BONDS**

TYPE I SCHOOL TERM BONDS

<<<THIS SHEET NOT APPLICABLE>>>

		Debit	Credit	2016 Debt Service
Outstanding January 1, 2015	80034-01	XXXXXXXXXX		
Paid	80034-02		XXXXXXXXXX	
Outstanding, December 31, 2015	80034-03	-	XXXXXXXXXX	
		-	-	
2016 Bond Maturities - Term Bonds	80034-04		\$ -	
2016 Interest on Bonds *	80034-05		\$ -	
TYPE I SCHOOL SERIAL BOND				
Outstanding January 1, 2015	80034-06	XXXXXXXXXX		
Issued	80034-07	XXXXXXXXXX		
Paid	80034-08		XXXXXXXXXX	
Outstanding, December 31, 2015	80034-09	-	XXXXXXXXXX	
		-	-	
2016 Interest on Bonds *	80034-10		\$ -	
2016 Bond Maturities - Serial Bonds			80034-11	\$ -
Total "Interest on Bonds - Type I School Debt Service" (*Items)			80034-12	\$ -

LIST OF BONDS ISSUED DURING 2015

Purpose	2016 Maturity -01	Amount Issued -02	Date of Issue	Interest Rate
Total	80035-	-		

2016 INTEREST REQUIREMENT - CURRENT FUND DEBT ONLY

		Outstanding Dec. 31, 2015	2016 Interest Requirement
1. Emergency Notes	80036-	\$ -	\$ -
2. Special Emergency Notes	80037-	\$ -	\$ -
3. Tax Anticipation Notes	80038-	\$ -	\$ -
4. Interest on Unpaid State and County Taxes	80039-	\$ -	\$ -
5. _____		\$ -	\$ -
6. _____		\$ -	\$ -
7. _____		\$ -	\$ -

<<<THIS SHEET NOT APPLICABLE>>>

DEBT SERVICE FOR NOTES (OTHER THAN ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1. Ordinance 12-29-Emerg- Sandy	950,000.00	03/27/13	825,000.00	03/22/16	1.250%	125,000.00	10,283.85	03/22/16
2. Ordinance 13-31- Resurface Holgate Parking Lot	250,000.00	03/25/14	150,000.00	03/22/16	1.250%	100,000.00	1,869.79	03/22/16
3. Ordinance 13-33 Holgate Recreational	213,750.00	03/25/14	138,750.00	03/22/16	1.250%	75,000.00	1,729.56	03/22/16
4. Ordinance 13-35 North Beach Recreational	285,000.00	03/25/14	210,000.00	03/22/16	1.250%	75,000.00	2,588.54	03/22/16
5. Ordinance 13-03 Spec Emerg-Sandy	5,000,000.00	09/06/13	4,333,000.00	09/01/16	1.500%	500,000.00	64,814.46	03/22/16
6. Ordinance 14-42 Purchase of Real Property	410,000.00	03/23/15	410,000.00	03/22/16	1.250%	-	5,139.94	03/22/16
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
TOTALS	7,108,750.00	XXXXXXXXXX	6,066,750.00	XXXXXXXXXX	XXXXXXXXXX	875,000.00	86,426.14	XXXXXXXXXX

Sheet 33

80051-01 80051-02

Memo: Type 1 School Notes should be separately listed and totaled.

* "Original Date of Issue" refers to the date when the first money was borrowed for a particular improvement, not the renewal date of subsequent notes which were issued.

All notes with an original date of issue of 2013 or prior require one legally payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 or written intent of permanent financing submitted with statement.

** If interest on notes is financed by ordinance, designate same, otherwise an amount must be included in this column.

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR ASSESSMENT NOTES

NOT APPLICABLE Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

Sheet 34

NOT APPLICABLE

MEMO: *See Sheet 33 for clarification of "Original Date of Issue"

Assessment Notes with an original date of issue of December 31, 2013 or prior must be appropriated in full in the 2016 Dedicated Assessment Budget or written intent of permanent financing submitted with statement.

**Interest on Assessment Notes must be included in the Current Fund Budget appropriation "Interest on Notes".

80051-01

80051-02

(Do not crowd - add additional sheets)

Township Of Long Beach [Code 1517], Ocean County - AFS CY 2015

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS (GENERAL CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2015		2015 Authorizations	Adjustments	Expended	Authorizations Canceled	Balance - December 31, 2015	
		Funded	Unfunded					Funded	Unfunded
<i>Code No</i>	<i>Purpose</i>								
07-30	Schedule C Imp-bulkhead repairs to Coughling and Baltic	175,180.32				21,377.87		153,802.45	-
08-16	Various Recreation Improvements	5,472.46				1,601.91		3,870.55	-
12-12	Recons/Resurface Various Roadways		167,573.66			127,981.25		-	39,592.41
12-18	Repair/Replacement of Bulkheads		163,284.51			12,209.84		-	151,074.67
12-22	Police Department Roof Repairs	1,202.12						1,202.12	-
12-28	Various Capital Equipment Purchases		2,478.99					-	2,478.99
13-10	Replacement of Emergency Generator		9,852.76			820.00		-	9,032.76
13-15	Acq of Lightening Protection Equipment	79,578.72				(25,486.15)		105,064.87	-
13-16	Acq Var Capital Equipment-Public Works	27,049.29				17,399.16		9,650.13	-
13-30	Recons/Resurface Various Roadways	21,609.76	38,797.17			13,918.74		7,691.02	38,797.17
13-32	Reconstruction of Holgate Parking Lot		42,071.67			23,024.15		-	19,047.52
13-33	Replace/Repair Equipment Holgate Recreation		11,250.47			4,064.70		-	7,185.77
13-34	Recon/Resurface Municipal Complex Parking Lot		195,658.58			195,658.58		-	-
13-35	Replace/Repair Equipment North Beach Recreation		36,900.50			33,645.50		-	3,255.00
13-37	Installation of Windows-Additional Funds	8,419.26				1,914.69		6,504.57	-
14-02	Purchase Vehicles for the Police Dept	42,919.43				33,021.00		9,898.43	-
14-08	Supp Funding-Acq of Equip Lighteng Protection		173,552.00					-	173,552.00
14-16	Resurface Holgate Parking Lot		44,960.57			39,303.84		-	5,656.73
14-17	Supp Funding-Purch Var Equipment-NB Recreation	11,303.63	237,500.00			8,803.63		2,500.00	237,500.00
14-33	Acquisition of Real Property		2,000,000.00			221,275.00		-	1,778,725.00
Subtotals this Sheet ONLY		372,734.99	3,123,880.88	-	-	730,533.71	-	300,184.14	2,465,898.02

Sheet 35

Place an * before each item of "Improvement" which represents a funding or refunding of an emergency authorization.

GENERAL CAPITAL FUND

SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS

		Debit	Credit
Balance January 1, 2015	80030-01	XXXXXXXXXX	
Received from 2015 Budget Appropriations *	80030-02	XXXXXXXXXX	
Received from 2015 Emergency Appropriations *	80030-03	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80030-04		XXXXXXXXXX
			XXXXXXXXXX
Balance December 31, 2015	80030-05	-	XXXXXXXXXX
		-	-

* The full amount of the 2015 appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

**CAPITAL IMPROVEMENTS AUTHORIZED IN 2015
AND DOWN PAYMENTS (N.J.S. 40A:2-11)**

GENERAL CAPITAL FUND ONLY

Purpose	Amount Appropriated	Total Obligations Authorized	Down Payment Provided by Ordinance	Amount of Down Payment in Budget of 2015 or Prior Years
15-22 Landscaping of Town Hall and acquisition of Irrigation System	30,000.00		30,000.00	30,000.00
15-23 Acquisition/Installation of an Access Control System	24,000.00		24,000.00	24,000.00
15-25 Acq/Install New Phone System	100,000.00		100,000.00	100,000.00
15-28 Acquisition of a Beach Tractor	250,000.00	237,500.00	12,500.00	12,500.00
15-30 Recon/Resurface Mears Ave-DOT	300,000.00	285,000.00	15,000.00	15,000.00
15-34 Recon/Resurface Mark Drive-DOT	300,000.00	285,000.00	15,000.00	15,000.00
15-38 Purchase Enforysys CAD/RMS System	180,000.00		180,000.00	180,000.00
15-51 Various Recreational Improvements	2,300,000.00	2,185,000.00	115,000.00	115,000.00
Total 80032-00	3,484,000.00	2,992,500.00	491,500.00	491,500.00

NOTE - Where amount in column "Down Payment Provided by Ordinance" is LESS than 5% of amount in column "Total Obligations Authorized", explanation must be made part of or attached to this sheet.

**GENERAL CAPITAL FUND
STATEMENT OF CAPITAL SURPLUS
YEAR - 2015**

		Debit	Credit
Balance January 1, 2015	80029-01	XXXXXXXXXX	99,598.48
Premium on Sale of Bonds		XXXXXXXXXX	41,774.56
Funded Improvement Authorizations Canceled		XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations	80029-02		XXXXXXXXXX
Appropriated to 2015 Budget Revenue	80029-03		XXXXXXXXXX
Balance December 31, 2015	80029-04	141,373.04	XXXXXXXXXX
		141,373.04	141,373.04

**BONDS ISSUED WITH A COVENANT OR COVENANTS
NOT APPLICABLE**

1. Amount of Serial Bonds Issued Under Provisions of Chapter 233, P.L. 1944, Chapter 268, P.L. 1944, Chapter 428, P.L. 1943 or Chapter 77, Article VI-A, P.L. 1945, with Covenant or Covenants; Outstanding December 31, 2015		\$ -
2. Amount of Cash in Special Trust Fund as of December 31, 2015 (Note A)		\$ -
3. Amount of Bonds Issued Under Item 1 Maturing in 2016	\$ -	
4. Amount of Interest on Bonds with a Covenant - 2016 Requirement	\$ -	
5. Total of 3 and 4 - Gross Appropriation	\$ -	
6. Less Amount of Special Trust Fund to be Used	\$ -	
7. Net Appropriation Required		\$ -

NOTE A - This amount to be supported by confirmation from bank or banks.

Footnote: Any formula other than the one shown above and required to be used by covenant or covenants is to be attached hereto.

Item 5 must be shown as an item of appropriation, short extended, with Item 6 shown directly following as a deduction and with the amount of Item 7 extended into the 2016 appropriation column.

MUNICIPALITIES ONLY
IMPORTANT !

This Sheet Must Be Completely Filled in or the Statement Will Be Considered Incomplete

(N.J.S.A. 52:27BB-55 as Amended by Chap. 211, P.L. 1981)

A.

- 1. Total Tax Levy for the Year 2015 was \$ 76,436,266.59
- 2. Amount of Item 1 Collected in 2015 (*) \$ 75,848,694.66
- 3. Seventy (70) percent of Item 1 \$ 53,505,386.61

(* Including prepayments and overpayment applied.

B.

- 1. Did any maturities of bonded obligations or notes fall due during the year 2015 ?

Answer YES or NO YES

- 2. Have payments been made for all bonded obligations or notes due on or before December 31, 2015 ?

Answer YES or NO YES If answer is "NO" give details

.....
.....
.....

NOTE: If answer to Item B1 is YES, then Item B2 must be answered

C.

- Does the appropriation required to be included in the 2016 budget for the liquidation of all bonded obligations or notes exceed 25% of the total of appropriations for operating purposes in the budget for the year just ended ? Answer YES or NO: NO

D.

- 1. Cash Deficit 2014 \$ -
- 2. 4% of 2014 Tax Levy for all puposes:
Levy -- \$ - = \$ -
- 3. Cash Deficit 2015 \$ -
- 4. 4% of 2015 Tax Levy for all puposes:
Levy -- \$ 76,436,266.59 = \$ 3,057,450.66

E.

<u>Unpaid</u>	<u>2014</u>	<u>2015</u>	<u>Total</u>
1. State Taxes	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
2. County Taxes	\$ <u>-</u>	\$ <u>253,633.45</u>	\$ <u>253,633.45</u>
3. Amounts due Special Districts	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
4. Amounts due School Districts for Local School Tax	\$ <u>-</u>	\$ <u>8,736,902.50</u>	\$ <u>8,736,902.50</u>

Bonds and Notes Authorized but Not Issued must be disclosed in this Utility Capital Section in the same manner as set forth in the General Capital Fund on Sheet 8

**POST CLOSING
TRIAL BALANCE - WATER/SEWER UTILITY FUND**

AS AT DECEMBER 31, 2015

Operating and Capital Sections

(Separately Stated)

Cash Liabilities Must Be Subtotalled and Subtotal Must Be Marked With "C"

Title of Account	Debit	Credit
WATER/SEWER UTILITY OPERATING FUND		
Cash	5,324,451.71	
Change Fund	150.00	
Prepaid Payroll	0.00	
Receivables with Full Reserves:		
Water Rents Receivable	45,557.32	
Sewer Rents Receivable	68,797.32	
Sewer Rents Receivable		
Cash Liabilities:		
Water Overpayments		3,420.41
Sewer Overpayments		12,703.90
Accrued Interest on Bonds and Notes		182,082.16
Appropriation Reserves		1,546,885.91
Reserve for Encumbrances		205,395.36
		1,950,487.74
Reserve for Receivables		114,354.64
Fund Balance		3,374,113.97
Total Debits / Credits THIS Sheet ONLY	5,438,956.35	5,438,956.35

(Do not crowd - add additional sheets)

ANALYSIS OF WATER/SEWER UTILITY ASSESSMENT TRUST CASH AND INVESTMENTS

PLEGGED TO LIABILITIES AND SURPLUS

NOT APPLICABLE

Title of Liability to which Cash and Investments are Pledged	Audit Balance Dec. 31, 2014	RECEIPTS				Disbursements	Balance Dec. 31, 2015
		Assessments and Liens	Operating Budget				
Assessment Serial Bond Issue:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							...
							...
							...
							...
							...
Assessment Bond Anticipation Note Issues:	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							...
							...
							...
							...
Other Liabilities							...
Trust Surplus							...
Less Assets "Unfinanced"	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
							...
							...
							...
							...
Totals	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Sheet 57

NOT APPLICABLE

**SCHEDULE OF
WATER/SEWER UTILITY BUDGET - 2015
BUDGET REVENUES**

Source	Budget	Received in Cash	Excess or Deficit*	
Operating Surplus Anticipated -01	1,652,750.00	1,652,750.00	-	
Operating Surplus Anticipated with Consent of Director of Local Govt. Services -02			-	
Rents-Water 91303-	3,764,000.00	4,061,400.04	297,400.04	
Rents-Sewer 91304-	5,315,000.00	5,434,568.21	119,568.21	
Miscellaneous 91305-	248,250.00	273,241.57	24,991.57	
Special Items or Revenue:			-	
Reserve for Retirement of Debt	40,000.00	40,000.00	-	
Utility Capital Fund Balance	180,000.00	180,000.00	-	
			-	
Added by N.J.S. 40A:4-87: (List)	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	
			-	
			-	
			-	
			-	
Subtotal	11,200,000.00	11,641,959.82	441,959.82	
Deficit (General Budget) ** -07			-	
	-08	11,200,000.00	11,641,959.82	441,959.82

** Amount in "Received in Cash" column for "Deficit (General Budget)" and amount expended for "Surplus (General Budget)" must agree with amounts shown for such items on Sheet 59

STATEMENT OF BUDGET APPROPRIATIONS

Appropriations:	XXXXXXXXXX
Adopted Budget	11,200,000.00
Added by N.J.S. 40A:4-87	
Emergency	
Total Appropriations	11,200,000.00
Add: Overexpenditures (See Footnote)	
Total Appropriations and Overexpenditures	11,200,000.00
Deduct Expenditures:	
Paid or Charged	9,505,475.38
Reserved	1,546,885.91
Surplus (General Budget)**	-
Total Expenditures	11,052,361.29
Unexpended Balance Canceled (See Footnote)	147,638.71

FOOTNOTES: - RE: OVEREXPENDITURES

Every appropriation overexpended in the budget document must be marked with an * and must agree in the aggregate with this item.

RE: UNEXPENDED BALANCES CANCELED:

Are not to be shown as "Paid or Charged" in the budget document. In all instances "Total Appropriations" and "Overexpenditures" must equal the sum of "Total Expenditures" and "Unexpended Balances Canceled"

**STATEMENT OF 2015 OPERATION
WATER/SEWER UTILITY**

NOTE: Section 1 of this sheet is required to be filled out ONLY IF the 2015 WATER/SEWER Utility Budget contained either an item of revenue "Deficit (General Budget)" or an item of appropriation "Surplus (General Budget)"
Section 2 should be filled out in every case.

SECTION 1:

SECTION 1 NOT APPLICABLE

Revenue Realized:	XXXXXXXXXXXX	
Budget Revenue (Not Including "Deficit (General Budget)")		
Miscellaneous Revenue Not Anticipated		
2014 Appropriation Reserves Canceled *		
Total Revenue Realized		-
Expenditures:	XXXXXXXXXXXX	
Appropriations (Not Including "Surplus (General Budget)")	XXXXXXXXXXXX	
Paid or Charged		
Reserved		
Expended Without Appropriation		
Cash Refund of Prior Year's Revenue		
Overexpenditure of Appropriation Reserves		
Total Expenditures	-	
Less: Deferred Charges Included In Above "Total Expenditures"		
Total Expenditures - As Adjusted		-
Excess		-
Budget Appropriation - Surplus (General Budget) **	-	
Remainder = Balance of "Results of 2015 Operations" ("Excess in Operations" - Sheet 60)	-	
Deficit		-
Anticipated Revenue - Deficit (General Budget) **	-	
Remainder = Balance of "Results of 2015 Operations" ("Operating Deficit - to Trial Balance" - Sheet 60)	-	

SECTION 2:

The following Item of " 2014 Appropriation Reserves Canceled in 2015" Is Due to the Current Fund TO THE EXTENT OF the amount Received and Due from the General Budget of 2014 for an Anticipated Deficit in the WATER/SEWER Utility for 2014:

2014 Appropriation Reserves Canceled in 2015	1,053,453.97	
Less: Anticipated Deficit in 2014 Budget - Amount Received and Due from Current Fund - If none, enter "None"	None	
* Excess (Revenue Realized)		1,053,453.97

** Items must be shown in same amounts on Sheet 58.

**RESULTS OF 2015 OPERATIONS
WATER/SEWER UTILITY**

	Debit	Credit
Excess in Anticipated Revenues	xxxxxxxxxx	441,959.82
Unexpended Balances of Appropriations	xxxxxxxxxx	147,638.71
Miscellaneous Revenue Not Anticipated	xxxxxxxxxx	
Unexpended Balances of 2014 Appropriation Reserves *	xxxxxxxxxx	1,053,453.97
		-
Deficit in Anticipated Revenue		xxxxxxxxxx
		xxxxxxxxxx
Operating Deficit - to Trial Balance	xxxxxxxxxx	-
Excess in Operations - to Operating Surplus	1,643,052.50	xxxxxxxxxx
* See <u>restrictions</u> in amount on Sheet 59, SECTION 2	1,643,052.50	1,643,052.50

OPERATING SURPLUS - WATER/SEWER UTILITY

	Debit	Credit
Balance January 1, 2015	xxxxxxxxxx	3,383,811.47
Excess in Results of 2015 Operations	xxxxxxxxxx	1,643,052.50
Amount Appropriated in 2015 Budget-Cash	1,652,750.00	xxxxxxxxxx
Amount Appropriated in 2015 Budget with Prior Written Consent of Director of Local Government Services		xxxxxxxxxx
Balance December 31, 2015	3,374,113.97	xxxxxxxxxx
	5,026,863.97	5,026,863.97

**ANALYSIS OF BALANCE DECEMBER 31, 2015
(FROM WATER/SEWER UTILITY - TRIAL BALANCE)**

Cash		5,324,451.71
Change Funds		150.00
Interfund Accounts Receivable		
Subtotal		5,324,601.71
Deduct Cash Liabilities Marked with "C" on Trial Balance		1,950,487.74
Operating Surplus Cash or (Deficit in Operating Surplus Cash)		3,374,113.97
Other Assets Pledged to Operating Surplus *		
Deferred Charges #		
Operating Deficit #		
Total Other Assets		
# MAY NOT BE ANTICIPATED AS NON-CASH SURPLUS IN 2016 BUDGET.		3,374,113.97

* In the case of a "Deficit in Operating Surplus Cash",
"Other Assets" would also be pledged to cash liabilities.

**SCHEDULE OF WATER/SEWER UTILITY
ACCOUNTS RECEIVABLE**

Balance December 31, 2014		\$ <u>169,886.96</u>
Increased by:		
Water/Sewer Rents Levied		\$ <u>9,458,036.78</u>
Decreased by:		
Collections	\$ <u>9,474,345.54</u>	
Overpayments applied	\$ <u>21,622.71</u>	
Transfer to Water/Sewer Liens	\$ <u>-</u>	
Other Cancelled	\$ <u>17,600.85</u>	
		\$ <u>9,513,569.10</u>
Balance December 31, 2015		\$ <u>114,354.64</u>

**SCHEDULE OF WATER/SEWER UTILITY LIENS
THIS SECTION NOT APPLICABLE**

Balance December 31, 2014		\$ _____
Increased by:		
Transfers from Accounts Receivable	\$ _____	-
Penalties and Costs	\$ _____	-
Other	\$ _____	-
		\$ _____
Decreased by:		
Collections	\$ _____	-
Other	\$ _____	-
		\$ _____
Balance December 31, 2015		\$ _____

**DEFERRED CHARGES
- MANDATORY CHARGES ONLY -
WATER/SEWER UTILITY FUND**

(Do not include the emergency authorizations pursuant to N.J.S. 40A:4-55, listed on Sheet 29)

<u>Caused By</u>	Amount Dec. 31, 2014 per Audit Report	Amount in 2015 Budget	Amount Resulting from 2015	Balance as at Dec. 31, 2015
NONE				
1. Emergency Authorization - *	\$ _____	\$ _____	\$ _____	\$ _____ -
2. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
3. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
4. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
5. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
6. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
7. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
8. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
9. _____	\$ _____	\$ _____	\$ _____	\$ _____ -
10. _____	\$ _____	\$ _____	\$ _____	\$ _____ -

* Do not include items funded or refunded as listed below.

**EMERGENCY AUTHORIZATIONS UNDER N.J.S. 40A:4-47 WHICH HAVE BEEN
FUNDED OF REFUNDED UNDER N.J.S. 40A:2-3 OR N.J.S. 40A:2-51**

NONE		
<u>Date</u>	<u>Purpose</u>	<u>Amount</u>
1. _____	_____	\$ _____
2. _____	_____	\$ _____
3. _____	_____	\$ _____
4. _____	_____	\$ _____
5. _____	_____	\$ _____

JUDGEMENTS ENTERED AGAINST MUNICIPALITY AND NOT SATISFIED

NONE				
<u>In favor of</u>	<u>On Account of</u>	<u>Date Entered</u>	<u>Amount</u>	<u>Appropriated for in Budget of Year 2015</u>
1. _____	_____	_____	\$ _____	_____
2. _____	_____	_____	\$ _____	_____
3. _____	_____	_____	\$ _____	_____
4. _____	_____	_____	\$ _____	_____

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR BONDS
WATER/SEWER UTILITY ASSESSMENT BONDS**

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2015	xxxxxxxxxx		NOT APPLICABLE
Issued	xxxxxxxxxx		
Paid		xxxxxxxxxx	
Outstanding December 31, 2015	-	xxxxxxxxxx	
	-	-	
2016 Bond Maturities - Assessment Bonds			\$ -
2016 Interest on Bonds *		\$	
WATER/SEWER UTILITY CAPITAL BONDS			
Outstanding January 1, 2015	xxxxxxxxxx	595,000.00	
Issued	xxxxxxxxxx	-	
Paid	145,000.00	xxxxxxxxxx	
Outstanding December 31, 2015	450,000.00	xxxxxxxxxx	
	595,000.00	595,000.00	
2016 Bond Maturities - Capital Bonds			\$ 150,000.00
2016 Interest on Bonds *		\$ 4,500.00	

INTEREST ON BONDS - WATER/SEWER UTILITY BUDGET

2016 Interest on Bonds (* Items)	\$ 4,500.00	
Less: Interest Accrued to 12/31/2015(Trial Balance)	\$ 375.00	
Subtotal	\$ 4,125.00	
Add: Interest to be Accrued as of 12/31/2016	\$ 375.00	
Required Appropriation 2016		\$ 4,500.00

LIST OF BONDS ISSUED DURING 2015

NOT APPLICABLE

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate
	-	-		

**SCHEDULE OF BONDS ISSUED AND OUTSTANDING
AND 2016 DEBT SERVICE FOR LOANS**

WATER/SEWER UTILITY _____ LOAN

	Debit	Credit	2015 Debt Service
Outstanding January 1, 2015	XXXXXXXXXX		NOT APPLICABLE
Issued	XXXXXXXXXX		
Paid		XXXXXXXXXX	
Outstanding December 31, 2015	-	XXXXXXXXXX	
	-	-	
2016 Loan Maturities			\$ -
2016 Interest on Loans *		\$ -	
WATER/SEWER UTILITY NJ EIT _____ LOAN			
Outstanding January 1, 2015	XXXXXXXXXX	18,987,789.11	
Issued	XXXXXXXXXX	-	
Paid	1,182,581.19	XXXXXXXXXX	
Cancelled	104,316.37		
Outstanding December 31, 2015	17,700,891.55	XXXXXXXXXX	
	18,987,789.11	18,987,789.11	
2016 Loan Maturities			\$ 1,405,052.88
2016 Interest on Loans *		\$ 382,249.28	

INTEREST ON LOANS - WATER/SEWER UTILITY BUDGET

2016 Interest on Loans (* Items)	\$ 382,249.28
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$ 156,707.16
Subtotal	\$ 225,542.12
Add: Interest to be Accrued as of 12/31/2016	\$ 156,707.16
Required Appropriation 2016	\$ 382,249.28

LIST OF LOANS ISSUED DURING 2015

NOT APPLICABLE

Purpose	2016 Maturity	Amount Issued	Date of Issue	Interest Rate

DEBT SERVICE FOR WATER/SEWER UTILITY NOTES (OTHER THAN UTILITY ASSESSMENT NOTES)

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		
						For Principal	For Interest **	
1. 14-02 Holgate Sewer Repairs	4,400,000.00	09/02/15	4,400,000.00	03/22/2016	1.500%		36,850.00	03/22/16
2. 15-03 Supp-Holgate Sewer Repairs	1,100,000.00	09/02/15	600,000.00	03/22/2016	1.500%		5,025.00	03/22/16
3.								03/22/16
4.								03/22/16
5.								03/22/16
6.								03/22/16
7.								03/22/16
8.								
9.								
10.								
11.								
12.								
Totals	5,500,000.00	xxxxxxxxxx	5,000,000.00	xxxxxxxxxx	xxxxxxxxxx	-	41,875.00	

Sheet 64

Important: If there is more than one utility in the municipality, identify each note.

Memo: Designate all "Capital Notes" issued under N.J.S. 40A:2-8(b) with "C". Such notes must be retired at the rate of 20% of the original amount issued annually.

* See Sheet 33 for clarification of "Original Date of Issue".

All notes with an original date of issue of 2013 or prior require one legal payable installment to be budgeted if it is contemplated that such notes will be renewed in 2016 or written intent of permanent financing submitted.

** If interest on note is financed by ordinance, designate same, otherwise an amount must be included in this column.

INTEREST ON NOTES - WATER/SEWER UTILITY BUDGET	
2016 Interest on Notes	\$ 41,875.00
Less: Interest Accrued to 12/31/2015 (Trial Balance)	\$ 25,000.00
Subtotal	\$ 16,875.00
Add: Interest to be Accrued as of 12/31/2016	\$ 25,000.00
Required Appropriations - 2016	\$ 41,875.00

(Do not crowd - add additional sheets)

DEBT SERVICE SCHEDULE FOR WATER/SEWER UTILITY ASSESSMENT NOTES

Title or Purpose of Issue	Original Amount Issued	Original Date of Issue *	Amount of Note Outstanding Dec. 31, 2015	Date of Maturity	Rate of Interest	2016 Budget Requirement		Interest Computed to (Insert Date)
						For Principal	For Interest **	
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
10.								
11.								
12.								
13.								
14.								
15.								
16.								
Totals	-	XXXXXXXXXX	-	XXXXXXXXXX	XXXXXXXXXX	-	-	XXXXXXXXXX

Sheet 65

Important: If there is more than one utility in the municipality, identify each note.

MEMO: *See Sheet 33 for clarification of "Original Date of Issue"

Utility Assessment Notes with an original date of issue of December 31, 2013 or prior must be appropriated in full in the 2016 Dedicated Assessment Budget or written intent of permanent financing submitted.

**Interest on Utility Assessment Notes must be included in the Utility Budget appropriation "Interest on Notes".

SCHEDULE OF WATER/SEWER UTILITY CAPITAL LEASE PROGRAM OBLIGATIONS

Purpose	Amount of Lease Obligation Outstanding Dec. 31, 2015	2016 Budget Requirement	
		For Principal	For Interest/Fees
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
Totals	-	-	-
		80051-01	80051-02

Sheet 65a

SCHEDULE OF IMPROVEMENT AUTHORIZATIONS WATER/SEWER (UTILITY CAPITAL FUND)

IMPROVEMENTS Specify each authorization by purpose. Do not merely designate by a code number.		Balance January 1, 2015		2015 Authorizations	Encumbrances	Expended	Authorizations Canceled	Balance December 31, 2015	
		Funded	Unfunded					Funded	Unfunded
<i>Ord No</i>	<i>Purpose</i>								
08-23	Acq of Meter Reading Sorftware	10,000.00						10,000.00	-
09-25	Acq of Valves for Water Mains	30,780.78				-	-	30,780.78	-
09-26	Acq of Meter Reading Equipment	39,917.99						39,917.99	-
09-27	Acq of Various Equipment	1,166.83				1,166.83		-	-
11-45	Remove/Replace Sewer Mains	56,175.77	134,590.00			-		56,175.77	134,590.00
11-46	Remove/Replace Water Mains	55,916.95	641,587.00			-		55,916.95	641,587.00
12-20	Const of Salt Dome	136,858.33	163,827.00		-	31,100.78		105,757.55	163,827.00
13-19	Paint BB & Holgate Water Towers		13,601.11			4,296.88		-	9,304.23
13-31	Remove/Replace Water Mains		74,433.85			19,832.50		-	54,601.35
13-36	Replace Eqp-NB Pump Station		29,189.93		-	964.50		28,225.43	-
13-40	Rem/Rpl Water Mains /Hydrants	364,523.97	1,011,089.00			147,736.37		216,787.60	1,011,089.00
13-41	Remove/Replace Sewer Pipes	691,513.74	40,000.00		-	426,070.30		265,443.44	40,000.00
14-01	Rpl/Rpr Holgate Pump Station							-	-
	And Sewer Lines-Sandy Damage		499,699.78	-		406,166.99		-	93,532.79
14-20	Supp Funding-Paint BB & Holgate Water Towers		149,804.34	-		28,164.78		-	121,639.56
14-22	Clean BHT & PP Water Towers	54,967.32	-	-		27,300.00		27,667.32	-
14-28	Supp Funding-Paint BB & Holgate		150,000.00	-		190.00		-	149,810.00
14-38	Rpl Water Pump Room-BHT		449,253.85	-		49,253.85		-	400,000.00
14-39	Rpl Water Pump Room-BB		481,324.02	-		48,990.00		-	432,334.02
14-40	Rpl Water Pump Room-BHT		3,000,000.00	-		39,772.75		-	2,960,227.25
Subtotals this Sheet ONLY 70000-		1,441,821.68	6,838,399.88	-	-	1,231,006.53	-	836,672.83	6,212,542.20

Sheet 66

Place an * before each item of "Improvement "which represents a funding or refunding of an emergency authorization.

**WATER/SEWER UTILITY CAPITAL FUND
SCHEDULE OF CAPITAL IMPROVEMENT FUND**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	308,871.66
Received from 2015 Budget Appropriations *	XXXXXXXXXX	100,000.00
	XXXXXXXXXX	
Improvement Authorizations Canceled. (financed in whole by the Capital Improvement Fund)	XXXXXXXXXX	-
List by Improvements - Direct Charges Made for Preliminary Costs:	XXXXXXXXXX	XXXXXXXXXX
15-26 Acquisition of a Utility Truck/Sewer Jet	125,000.00	XXXXXXXXXX
		XXXXXXXXXX
Appropriated to Finance Improvement Authorizations	-	XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2015	283,871.66	XXXXXXXXXX
	408,871.66	408,871.66

**WATER/SEWER UTILITY CAPITAL FUND
SCHEDULE OF DOWN PAYMENTS ON IMPROVEMENTS**

	Debit	Credit
Balance January 1, 2015	XXXXXXXXXX	
Received from 2015 Budget Appropriations *	XXXXXXXXXX	
Received from 2015 Emergency Appropriations *	XXXXXXXXXX	
Appropriated to Finance Improvement Authorizations		XXXXXXXXXX
		XXXXXXXXXX
Balance December 31, 2015	-	XXXXXXXXXX
	-	-

* The full amount of the 2015 appropriation should be transferred to this account unless the balance of the appropriation is to be permitted to lapse.

**INSTRUCTIONS IN PREPARATION OF
ANNUAL FINANCIAL STATEMENT FOR 2015**

The arrangement of the schedules is shown by the index appearing at the bottom hereof. The statement is prepared on a full cash basis. Any variations from a full cash basis must be taken up with the Division in advance of the preparation of the statement and the budget.

Summary statements only of debt service are required. The use of summarized forms is permitted to conserve time. Responsibility for the supporting detail is placed on the chief financial officer who must be in a position to support the summarized figures.

No sheets should be eliminated, except utility fund sheets under the conditions stipulated on sheet 2. Those sheets not filled in should be marked "Not Applicable".

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1c.	Municipal Budget Local Examination Certificate
1d.	Report of Federal and State Financial Assistance Expenditures of Awards
2.	Instructions and Certification
3 & 3a	Trial Balance-Current Fund
4.	Trial Balance-Public Assistance Fund
5.	Trial Balance-Federal and State Funds
6 & 6b.	Trial Balance -Trust Funds / Schedule of Trust Fund Reserves
6a.	Municipal Public Defender Certification - P.L. 1997, C.256
7.	Analysis of Trust Assessment Cash and Investments Pledged to Liabilities and Surplus
8.	Trial Balance-Capital Fund
9 & 9a.	Cash Reconciliation
10.	Federal and State Grants Receivable
11 & 11a.	Appropriated Reserves for Federal and State Grants
12.	Unappropriated Reserves for Federal and State Grants
13.	Local District School Tax - Municipal Open Space Tax
14.	Regional School Tax- Regional High School Tax
15.	County Taxes Payable-Special District Taxes
16.	Reserves for State and Federal Aid for Library Services
17 & 17a.	General Budget Revenues
17.	Allocation of Current Tax Collections
18.	General Budget Appropriations
18.	Emergency Appropriations for Local District School Purposes
19.	Results of 2015 Operation-Current Fund
20.	Schedule of Miscellaneous Revenues Not Anticipated
21.	Surplus Account and Analysis of Balance
22.	Current Tax Levy
22a.	Accelerated Tax Sale/Tax Levy Sale Chapter 99 to Calculate Underlying Tax Collection Rate for 2015.
23.	Due from/to State of New Jersey for Senior Citizens and Veterans Deductions
24.	Reserve for Tax Appeals Pending-N.J. Division of Tax Appeals (N.J.S.A. 54:3-37)
25.	Municipal Budget-Computation of "Reserve for Uncollected Taxes" and "Amount to be Raised by Taxation"
25a.	Accelerated Tax Sale - Chapter 99. Calculation to Utilize Proceeds in Current Budget as Deduction to Reserve for Uncollected Tax Appropriations
26.	Delinquent Taxes and Tax Title Liens
27.	Foreclosed Property; Contract Sales; Mortgage Sales
28.	Deferred Charges and List of Judgments-Current
29.	Emergency-Tax Map; Revaluation: Master Plan; Revisions and Codification of Ordinance; Drainage Maps for Flood Control; Preliminary Studies, etc. for Sanitary Sewer Systems, Municipal Consolidation Act; Flood or Hurricane Damage
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35 & 35a.	Improvement Authorizations
36.	Capital Improvement Fund
37.	Down Payment
37.	Capital Improvements Authorized in 2015
38.	General Capital Surplus, Bond Covenants
39.	Required Information (N.J.S.A. 52:27BB-55 as amended by Chap. 211, P.L. 1981)
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50 & 64.	Debt Service for Utility Notes (Other than Utility Assessment Notes)
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